

SENATE BILL 1118

By Berke

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 2, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 2, is amended by adding the following language as a new, appropriately designated section:

§ 67-6-2__.

(a) Notwithstanding any provision of this part to the contrary, the retail sale of Energy Star qualified products shall be taxed at the rate of three and one half percent (3.5%) of the sales price.

(b) "Energy Star qualified product" means a product that meets the energy efficient guidelines set by the United States Environmental Protection Agency and the United States Department of Energy designating products that are authorized to carry the Energy Star label. Covered products are those listed at www.energystar.gov or a successor address.

SECTION 2. This act shall take effect July 1, 2009, the public welfare requiring it.